



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

TAXPAYERS' RIGHTS ADVOCATE OFFICE MIC: 70

450 N STREET, SACRAMENTO, CALIFORNIA 95814-0070

PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0070

916-324-2798 • FAX 916-323-3319

TOLL-FREE 888-324-2798

www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

SEN. GEORGE RUNNER (RET.)
Second District, Lancaster

MICHELLE STEEL
Third District, Rolling Hills Estates

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

CYNTHIA BRIDGES
Executive Director

August 28, 2013

Ms. Shirley Johnson

Dear Ms. Johnson:

The Taxpayers' Rights Advocate Office has been researching a concern you expressed at the May 22, 2013 Taxpayers' Bill of Rights hearing about debts for unpaid City of Sacramento utilities being included on delinquent property tax bills.

Our office received a letter from Ms. Julie Valverde, Sacramento County Director of Finance, dated July 31, 2013 regarding the liens you were required to pay when you foreclosed on a property in the City of Sacramento (parcel # 007-0252-016-0000). In that letter, she tells the City Finance Director that liens for fiscal years 2005-6 through 2011-12 will be removed from the secured property tax roll and placed on the unsecured tax roll. The end result of this process should be the creation of refunds to you of all the portions you paid unnecessarily.

We believe this was a very positive result of the issue you brought to our attention at the Taxpayers' Bill of Rights hearing. If you have any questions, you may contact me at (916) 324-2798 or Mr. Mark Sutter of my staff at (916) 324-2797. Thank you.

Sincerely,

Todd C. Gilman
Chief, Taxpayers' Rights and
Equal Employment Opportunity Division

TCG:ms

Johnson follow up 082813.docx

cc: Honorable Jerome E. Horton, Chairman
Honorable Michelle Steel, Vice Chair
Honorable Betty T. Yee, Board Member, First District
Senator George Runner, Board Member, Second District
Honorable John Chiang, State Controller
Ms. Marcy Jo Mandel, Deputy State Controller
Ms. Cynthia Bridges, Executive Director, MIC 73
Mr. Randy Ferris, Chief Counsel, MIC 83
Mr. Robert Tucker, Assistant Chief Counsel, Tax and Fee Programs Division, MIC 82
Mr. Jeffrey McGuire, Deputy Director, Sales and Use Tax Department, MIC 43
Mr. David Gau, Deputy Director, Property and Special Taxes Department, MIC 63
Mr. Dean Kinnee, Chief, State Assessed properties Division, MIC 64

Ms. Laureen Simpson, Taxpayers' Rights Advocate Office, MIC 70
Mr. Mark Sutter, Taxpayers' Rights Advocate Office, MIC 70